



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0092
916-324-1825 • FAX 916-322-4530
www.boe.ca.gov

BETTY T. YEE
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September 23, 2013

VIA INTERNET

CYNTHIA BRIDGES
Executive Director

Dear Interested Party:

The Compliance Policy and Procedures Manual (CPPM) is a guide for the Board of Equalization (BOE) staff in administering tax and fee programs. It is available to the public and can be accessed from the BOE web page at <http://www.boe.ca.gov/sutax/staxmanuals.htm>.

The Sales and Use Tax Department (SUTD) is proposing to revise CPPM section 295.010 to incorporate changes pursuant to Senate Bill 35 as they relate to the National Voter Registration Act of 1993. The revision material is provided on the following pages for the convenience of interested parties who may wish to submit comments or suggestions. Please feel free to publish this information on your website or otherwise distribute it to your association/members.

If you have any comments or suggestions related to the proposed CPPM revision, you may contact the BOE at CPPM.RevisionSuggestions@boe.ca.gov. Your comments or suggestions must be received by BOE no later than November 25, 2013 in order to be considered by staff. Thank you for your consideration.

Sincerely,

Susanne Buehler, Chief
Tax Policy Division
Sales and Use Tax Department

IMPLEMENTATION OF NATIONAL VOTER REGISTRATION ACT (MOTOR VOTER BILL)

295.010

Under the National Voter Registration Act of 1993 (NVRA), certain state and local agencies are required to ask whether their clients are registered to vote. If the clients are not registered, the agencies must offer them the opportunity to register and submit the voter registration form to local election officials. The NVRA requires the participation of agencies issuing driver's licenses (hence, "motor voter"), and of agencies providing public assistance or services to the disabled. The NVRA also allows states to designate other agencies as "voter registration agencies". The effective date of the NVRA is January 1, 1995.

In his executive Order W-98-94 the Governor designated "State Board of Equalization district offices which provide services to the public" as voter registration agencies. The BOE~~oard~~ has determined this to include all Sales and Use Tax district and branch offices.

NVRA Requirements

As a designated voter registration agency, the BOE~~oard~~ district offices are required to:

- ~~Provide a form which includes the statements set forth in Sec. 1973gg-5(a)(6)(B) of the Act. The Secretary of State's office has developed this form which is titled "Would You Like To Register To Vote" and is known as the declination form.~~ Provide a BOE-6, National Voter Registration Act (NVRA) Declination Form, or an electronic equivalent if services are provided electronically, to taxpayers who request service or assistance with registration, renewal, or account maintenance. The SOS website also has a voter preference form that may be used and is available in several languages, 01/13 NVRA Voter Preference Form.

The BOE has defined electronic services to mean all core processes that allow tax and fee payers to electronically apply for services. The process of electronically filing returns or making payments does **not** meet the criteria of a request or application for assistance with a core service. The tax or fee payer is **not** requesting a service; they are only completing a required transaction.

- ~~Provide a mail voter registration application form to sole proprietors who have responded that they would like to register to vote on the BOE-6, or its own equivalent form with each application for service or assistance, and with each recertification, renewal, or change of address. The Board has determined this to mean sole proprietors requesting registration or appearing in person for account maintenance.~~
- Provide ~~each applicant who does not decline to register to vote the same degree of~~ assistance in completing the BOE-6 and voter registration application forms ~~as they would provide for the completion of Board forms.~~
- Transmit completed voter registration to any county registrar of voter's office within 10 days. In California, this is any county registrar of voters, regardless of the county of residence of the client registering. ~~forms accepted by the agency to the appropriate state election official within specified deadlines. In California this is any county registrar of voters regardless of the county of residence of the client registering.~~

- Ensure that those who provide the services described in [NVRA Section 1973gg-5\(a\)\(4\)\(A\)](#) do not: (a) seek to influence an applicant's political preference or party registration; (b) display any political preference or party allegiance; (c) make any statement to an applicant or take any action to discourage the applicant from registering to vote; or (d) make any statement to an applicant or take any action which leads the applicant to believe that a decision to register or not to register has any bearing on the availability of services.
- Ensure that no information relating to a declination to register to vote is used for any purpose other than voter registration. The state shall not disclose information relating to a declination to register to vote or to the identity of a voter registration agency through which any particular voter is registered. [The forms are not public information, and therefore, the BOE](#) may not disclose who has registered to vote through [BOE](#) district offices or who has declined to register. All completed [BOE-6](#) declination forms are to be retained by the [BOE](#) and not transmitted to the county registrars.

NVRA does not require voter registration agencies to keep statistical information. However, ~~the BOE~~ will keep data on the number of [BOE-6](#) declination forms provided and the number of voter registration forms completed by clients. [Each district/branch office will track the number of declined responses from BOE-6 forms submitted by sole proprietor applicants seeking sales tax registration or account maintenance updates. The district offices will enter the total number of declinations received and the total number of completed Voter Registration forms on the "National Voter Registration Act Reporting Form" and send the report to the local county elections offices at the end of each month \(See Exhibit B\).](#)

Which Clients Are Affected

All sole proprietors who ~~request registration or who~~ appear in person for account maintenance, ~~or request an application for a core service~~ are to be ~~given~~ provided with the [BOE-6](#).~~the declination form~~ [Those applicants who indicate they want to register to vote will be provided a voter registration application form](#)~~for completion and the opportunity to register to vote.~~ [The BOE electronic registration process provides for an electronic voter preference form, and will connect taxpayers that choose to register to vote to the SOS online voter registration page.](#)

Contact by Telephone or Mail

[For all sole proprietors who contact the BOE by telephone for assistance with account maintenance or core service, staff must ask if they would like to register to vote. Staff must note the taxpayer's response on the preference form and if the applicant does wish to register to vote, staff must either send a voter registration form by mail, or send an email with a link to SOS website. If the contact is by mail, staff must mail a BOE-6 and voter registration form.](#)

~~[Partnerships and corporate entities are not affected.](#)~~

District Office ~~Procedure~~Requirements

District Administrators will ensure that each employee who provides voter registration services completes an annual training on NVRA and SB35 requirements, and will designate a contact person for each office under their supervision who will:

- Communicate with the county elections office for training assistance, training material, and voter registration forms.
- Transmit completed voter registration forms to the county elections office county registrar of voter's office every Friday at close business. ~~every Friday at close of business starting January 6, 1995.~~ Transmitting every five business days will meet all deadlines as required by the act.
- Maintain in the district office the completed ~~BOE-6 declination~~ forms, ~~in the district office and~~ on a monthly basis count ~~on~~ the number of ~~BOE-6 declination~~ forms provided to clients ~~and in addition to~~ the number of completed voter registration forms. Declination forms are to be ~~held-maintained~~ for ~~four~~ two years and shall not be used for any purpose other than the maintenance of the NVRA. The information on the forms may not be disclosed to anyone including county election officials and staff.
- Ask all sole proprietor applicants who appear in person for registration or account maintenance to complete and sign the ~~BOE-6 voter registration declination~~ form. Any client who refuses to complete or sign the declination form will be considered as having declined to register to vote and no further action is required.
- Provide a mail-in voter registration form to those clients who indicate a desire to register to vote.
- Provide assistance in completing the voter registration form to those clients who request help in completing the voter registration form assistance. Clients ~~who prefer,~~ may fill out the voter registration form and mail it on their own. All completed voter registration forms left with the ~~BOE board~~ are to be transmitted to a county elections office in the manner stated above. If a staff member filled out a voter registration form on behalf of the applicant, the staff member must sign the form in the section that asks, "Did someone help you fill out or deliver this form?"
- Maintain confidentiality with respect to the retained completed preference forms for a period of two years. The NVRA requires a voter's decision to register or decline to register and the location where an applicant registers to vote to be kept confidential. Voter preference forms are not public information. The preference forms should be stored in a central, chronological file, as they are subject to audit.

Core Electronic Services

All new electronic core services that allow tax and fee payers to electronically apply for service will incorporate the electronic voter preference form as part of their implementation.

Mail Registration Clients

~~Clients who request registration by mail are to be sent a BOE-6 along with the mail-in registration packet. If the BOE-6 is returned with a positive request for voter registration a mail in voter registration form will be sent with the completed registration packet. If the completed voter registration form is returned to the BOE it will be transmitted to a county elections office, as above. Otherwise, no further action is required.~~

EXHIBIT B (295.010)

NATIONAL VOTER REGISTRATION ACT (NVRA) REPORTING FORM

Please complete and send this form to your county elections office at the end of each calendar month.

Agency Name **STATE BOARD OF EQUALIZATION**

Local Address _____

BOE Contact _____

Phone _____

Date _____

Month	Total Number of Voter Registration Cards Sent to County Elections Office	Total Declination Forms Received* <i>(Do not send declination forms to the county elections office.)</i>
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*Under NVRA requirements, the declination form must be filled out when a person declines to register to vote or when a person chooses to take the voter registration card home to fill out at a later time. Therefore, the total number of declinations reflects only the number of people who declined to register at the agency office.